

# SENATE RECORD VOTE ANALYSIS

106th Congress  
1st Session

**Vote No. 233**

July 30, 1999, 9:27 a.m.  
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## TAXPAYER REFUND ACT/Additional Marriage Tax Penalty Relief

**SUBJECT:** Taxpayer Refund Act of 1999 . . . S. 1429. Hutchison modified amendment No. 1472.

### ACTION: AMENDMENT AGREED TO, 98-2

**SYNOPSIS:** As reported, S. 1429, the Taxpayer Refund Act of 1999, will give back to the American people \$792 billion of the \$3.3 trillion in surplus taxes that the Congressional Budget Office (CBO) has projected that the Federal Government will collect over the next 10 years. The projection is based on assumptions of 2.4-percent average annual growth in the economy, no growth in discretionary spending after 2002, and entitlement spending growth as required under current law. Approximately \$1.9 trillion of the surpluses will be Social Security surpluses (Republicans have been attempting to def

(See other side)

YEAS (98)				NAYS (2)		NOT VOTING (0)	
Republican (54 or 98%)		Democrats (44 or 98%)		Republicans (1 or 2%)	Democrats (1 or 2%)	Republicans (0)	Democrats (0)
Abraham	Helms	Akaka	Kennedy	Voinovich	Hollings		
Allard	Hutchinson	Baucus	Kerrey				
Ashcroft	Hutchison	Bayh	Kerry				
Bennett	Inhofe	Biden	Kohl				
Bond	Jeffords	Bingaman	Landrieu				
Brownback	Kyl	Boxer	Lautenberg				
Bunning	Lott	Breaux	Leahy				
Burns	Lugar	Bryan	Levin				
Campbell	Mack	Byrd	Lieberman				
Chafee	McCain	Cleland	Lincoln				
Cochran	McConnell	Conrad	Mikulski				
Collins	Murkowski	Daschle	Moynihan				
Coverdell	Nickles	Dodd	Murray				
Craig	Roberts	Dorgan	Reed				
Crapo	Roth	Durbin	Reid				
DeWine	Santorum	Edwards	Robb				
Domenici	Sessions	Feingold	Rockefeller				
Enzi	Shelby	Feinstein	Sarbanes				
Fitzgerald	Smith, Bob (I)	Graham	Schumer				
Frist	Smith, Gordon	Harkin	Torricelli				
Gorton	Snowe	Inouye	Wellstone				
Gramm	Specter	Johnson	Wyden				
Grams	Stevens						
Grassley	Thomas						
Gregg	Thompson						
Hagel	Thurmond						
Hatch	Warner						

#### EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

#### SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

Compiled and written by the staff of the Republican Policy Committee—Larry E. Craig, Chairman

of providing this additional relief, the Hutchison amendment would delay the enactment dates of several of the other tax relief provisions in the bill, including that it would delay the expansion of the 15-percent tax bracket.

**Those favoring** the amendment contended:

Argument 1:

This amendment has been offered so that Americans will not have to wait until 2005 before they start getting relief from the marriage penalty in the tax code. That penalty is completely indefensible. It is also huge, so eliminating it will be costly. The \$118 billion in partial relief provided by this bill was delayed simply because there were not enough funds available in the earlier years to offset the cost. We think this issue is so important, and the harm from the marriage penalty is so great, that we ought to find a way to provide some relief immediately. The Hutchison amendment gives us that way. It would immediately begin phasing in an increase in the standard deduction for married people. When the increase was fully phased in, married couples' deduction would be twice that of single people's standard deduction. The 10-year tax relief from this provision would be \$20 billion.

The marriage penalty is the single greatest outrage in the tax code because it punishes people for being married. It is also the dumbest part of the tax code because it destroys families. Throughout history, families have served as the basic building block of all civilizations. Parents, mothers and fathers, have been married and have had the responsibility of raising their children. Marriage was a sacred bond, a contract, that was not broken. "Until death do you part" meant "until death do you part," not "until I get sick of you" or "until I decide to abandon you and my children and go find myself." When families fall apart, societies do as well. It is no accident that rates of poverty, criminality, and depravity rise as marriage rates fall. Children in homes with both a father and mother who are married do better than other children in all measures no matter how many government social programs are enacted to try to help the children who do not have that benefit. Instead of breaking families apart with the tax code and then launching social workers and the criminal justice system at the detritus, we need to fix the Tax Code and start repairing the principle that people who marry have a moral, and legal, responsibility to remain together and raise their children.

We are reaching a crisis stage in America. Immediately after World War II, 80 percent of children grew up in a family with two biological parents. That number is down to 60 percent. Nearly half of all marriages are now projected to end in divorce or separation (though on a more positive note, that number is skewed by a large number of people who repeatedly get married and divorced). A report issued by the National Marriage Project at Rutgers University also found that marriage rates are declining (and are at the lowest point ever recorded in America) largely because many couples are playing house instead of getting married--the report found nearly half of people ages 25 to 40 have at some point set up a joint household with a member of the opposite sex outside of marriage.

The Government shares a large part of the blame for what has happened. If anything, the Tax Code should be set up to encourage marriage, not discourage it. This amendment is only a first step. Even if it is enacted, and even if the other reforms in this bill are enacted, the marriage penalty still will not be eliminated. To make the Code truly neutral we need to have income splitting. Further, as a matter of sound social (and fiscal) policy, we ought to go beyond neutrality and have a Tax Code that helps families, because strong families preserve and strengthen civil society and the economy. We urge our colleagues to join us in taking this first, immediate step, by voting in favor of the Hutchison amendment.

Argument 2:

We Democrats like this amendment because it applies to the standard deduction. Low-income Americans do not make enough money or have enough write-offs to itemize their taxes; rich Americans do. Thus, this relief is aimed at helping poorer Americans. We find it praiseworthy.

**No arguments were expressed in opposition to the amendment.**